

1 John Lim (SBN 105977)  
2 [John.Lim@LimNexus.com](mailto:John.Lim@LimNexus.com)  
3 Pio S. Kim (SBN 156679)  
4 [Pio.Kim@LimNexus.com](mailto:Pio.Kim@LimNexus.com)  
5 David Nealy (SBN 282383)  
6 [David.Nealy@LimNexus.com](mailto:David.Nealy@LimNexus.com)  
7 LIMNEXUS LLP  
8 707 Wilshire Boulevard, 46th Floor  
9 Los Angeles, CA 90017  
10 Tel: (213) 955-9500 | Fax: (213) 955-9511  
11  
12 Attorneys for Defendant  
13 Korea Times Los Angeles, Inc.

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,

13  
14 Plaintiff,

15 v.

16 KOREA TIMES LOS ANGELES, INC.,

17  
18 Defendant.

Case No. 2:23-cv-10356-JAK

**ANSWER TO COMPLAINT TO  
REDUCE FEDERAL TAX AND  
PENALTY ASSESSMENTS TO  
JUDGMENT; JURY DEMAND**

Complaint Filed: December 11, 2023

1 Defendant Korea Times of Los Angeles, Inc. (“KTLA,” or “Defendant”) hereby  
2 answers the United States of America (“Plaintiff”)’s complaint (“Complaint”) [Docket  
3 No. 1] filed in the above-captioned civil proceeding (the “Case”) before this court (the  
4 “Court”) as follows:

5 **GENERAL ALLEGATIONS**

6 **Authorization for Suit**

7 1. The allegations in paragraph 1 contain statements and conclusions of law  
8 to which no answer is required. To the extent that paragraph 1 can be interpreted to  
9 contain any factual allegations, Defendant lacks information and belief sufficient to  
10 admit or deny the allegations in paragraph 1, and, therefore, denies such allegations.

11 **Jurisdiction and Venue**

12 2. The allegations in paragraph 2 contain statements and conclusions of law  
13 to which no answer is required.

14 3. Defendant admits that its principal place of business is and has always  
15 been in Los Angeles County. The remaining allegations in paragraph 3 contain  
16 statements and conclusions of law to which no answer is required.

17 **The Parties**

18 4. At this time, Defendant lacks information and belief sufficient to admit  
19 or deny the allegations in paragraph 4, and, therefore, denies such allegations.

20 5. Defendant admits that it is a California corporation whose EIN begins  
21 with 95 and ends in 5935; Defendant lacks information and belief sufficient to admit  
22 or deny the remaining allegations in paragraph 5, and, therefore, denies such  
23 allegations.

24 **CAUSE OF ACTION**

25 6. Defendant’s responses to paragraphs 1 through 5 are incorporated  
26 herein by reference as if set forth in full.

## 2011 Income Tax Assessments

7. Defendant admits filing Form 1120. The remaining allegations in paragraph 7 contain statements and conclusions of law to which no answer is required. To the extent that the remaining allegations in paragraph 7 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny such allegations, and, therefore, denies such allegations.

8. The allegations in paragraph 8 contain statements and conclusions of law to which no answer is required. To the extent that paragraph 8 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny the allegations in paragraph 8, and, therefore, denies such allegations.

9. The allegations in paragraph 9 contain statements and conclusions of law to which no answer is required. To the extent that paragraph 9 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny the allegations in paragraph 9, and, therefore, denies such allegations.

10. The allegations in paragraph 10 contain statements and conclusions of law to which no answer is required. To the extent that paragraph 10 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny the allegations in paragraph 10, and, therefore, denies such allegations.

### Defendant's Failure to Pay Tax and Penalty Assessment

11. The allegations in paragraph 11 contain statements and conclusions of law to which no answer is required. To the extent that paragraph 11 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny the allegations in paragraph 11, and, therefore, denies such allegations.

12. The allegations in paragraph 12 contain statements and conclusions of law to which no answer is required. To the extent that paragraph 12 can be interpreted to contain any factual allegations, Defendant lacks information and belief sufficient to admit or deny the allegations in paragraph 12, and, therefore, denies such allegations.

1        13. The allegations in paragraph 13 contain statements and conclusions of  
 2 law to which no answer is required. To the extent that paragraph 13 can be interpreted  
 3 to contain any factual allegations, Defendant lacks information and belief sufficient to  
 4 admit or deny the allegations in paragraph 13, and, therefore, denies such allegations.

### 5        **AFFIRMATIVE DEFENSES**

6        In asserting the following affirmative defenses, Defendant does not shift any  
 7 burden of proof or assume the need to prove any element of any claim asserted by  
 8 Plaintiff. To the extent defenses asserted below are not considered affirmative  
 9 defenses, but rather part of Plaintiff's burden of proof or elements Plaintiff must prove,  
 10 such shall remain a part of Plaintiff's burden notwithstanding any characterization  
 11 herein of such aspects of Plaintiff's prima facie case as affirmative defenses.

### 12        **FIRST AFFIRMATIVE DEFENSE**

#### 13        **(Failure to State a Cause of Action)**

14        1. Plaintiff failed to allege sufficient facts upon which to state a valid claim  
 15 or cause of action against Defendant.

### 16        **SECOND AFFIRMATIVE DEFENSE**

#### 17        **(Improper Taxpayer)**

18        2. To the extent that tax liability, penalties, and interest may have accrued  
 19 as alleged by Plaintiff, such tax liability, penalties, and interest accrued against a  
 20 taxpayer other than Defendant.

### 21        **THIRD AFFIRMATIVE DEFENSE**

#### 22        **(Impossibility)**

23        3. To the extent that monies were due to Plaintiff, as alleged, recovery is  
 24 barred by the doctrine of impossibility.

### 25        **FOURTH AFFIRMATIVE DEFENSE**

#### 26        **(Laches and Equitable Estoppel)**

27        4. Each and every claim for relief is barred by the doctrines of laches and/or  
 28

1 equitable estoppel.

2 **FIFTH AFFIRMATIVE DEFENSE**

3 **(Unjust Enrichment)**

4 5. Defendant asserts and alleges that each claim is barred because recovery  
5 from Defendant would result in Plaintiff's unjust enrichment.

6 **SIXTH AFFIRMATIVE DEFENSE**

7 **(Failure to Exhaust Administrative Remedy)**

8 6. Plaintiff is barred and precluded from bringing the Case in that it has  
9 failed to exhaust all applicable administrative remedies and proceedings.

10 **SEVENTH AFFIRMATIVE DEFENSE**

11 **(Incorrect Tax Assessed)**

12 7. To the extent that Plaintiff claims an amount due, such amount is  
13 incorrect or the result of an erroneous assessment.

14 **EIGHTH AFFIRMATIVE DEFENSE**

15 **(Statute of Limitations)**

16 8. The purported claims for relief are barred by the statute of limitations.

17 **NINTH AFFIRMATIVE DEFENSE**

18 **(Indispensable Parties)**

19 9. Plaintiff failed to join necessary and indispensable parties to this action.

20 **TENTH AFFIRMATIVE DEFENSE**

21 **(Waiver)**

22 10. The purported claims for relief have been waived and released.

23 **ELEVENTH AFFIRMATIVE DEFENSE**

24 **(Solvency)**

25 11. Recovery is barred because at all relevant times Defendant was insolvent.

**TWELFTH AFFIRMATIVE DEFENSE**

**(Reasonable Cause)**

12. Defendant's conduct, action, or inaction was reasonable, with reasonable cause, without neglect.

**RESERVATION OF RIGHTS**

13. Defendant presently has insufficient knowledge or information on which to form a belief as to whether it may have additional, as yet unstated, defenses available. Defendant reserves the right to assert additional defenses in the event discovery indicates that such new defense would be available.

**WHEREFORE,** Defendant prays as follows:

- A. That Plaintiff take nothing by reason of the Complaint and that judgment be entered in favor of Defendant;
- B. For attorney fees and costs of suit herein; and
- C. For such other and further relief as this Court may deem proper.

**JURY DEMAND**

- 1. Defendant hereby demands a trial by jury of all issues so triable.

Dated: February 20, 2024

**LIMNEXUS LLP**

John Lim

Pio S. Kim

David Nealy

By: /s/ Pio S. Kim

Pio S. Kim

Attorneys for Defendant

Korea Times Los Angeles, Inc.

**PROOF OF SERVICE**

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 707 Wilshire Boulevard, 46th Floor, Los Angeles, California 90017. On February 20, 2024, I served the foregoing document(s) described as:

**ANSWER TO COMPLAINT TO REDUCE FEDERAL TAX AND PENALTY  
ASSESSMENTS TO JUDGMENT; JURY DEMAND**

on interested parties in this action as follows:

Robert F. Conte, Esq.  
Assistant United States Attorney  
[robert.conte@usdoj.gov](mailto:robert.conte@usdoj.gov)  
United States of America  
federal Building, Suite 7211  
300 North Los Angeles Street  
Los Angeles, California 90012  
Tel.: (213) 894-6607

Attorney for Plaintiff  
United States of America

☐ **BY U.S. MAIL:** I deposited such envelope, containing above document(s), in the mail at Los Angeles, California. The envelope was mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on that same day with postage thereon fully prepaid at Los Angeles, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

☒ **BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused a copy of the document(s) to be sent from e-mail address [tyree.west@limnexus.com](mailto:tyree.west@limnexus.com) to the persons at the e-mail address(es) listed below. I did not receive within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: February 20, 2024

Tyree West  
Tyree West